

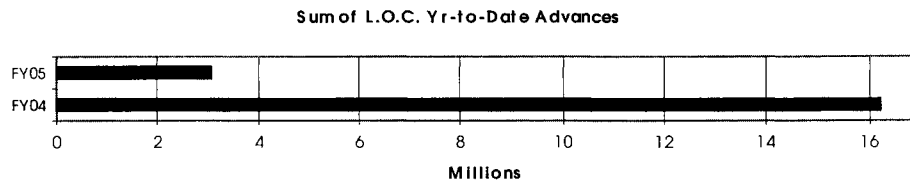
MEMO

DATE: May 12, 2005
TO: Administration Committee and Regional Council
FROM: Heather Copp, Chief Financial Officer
(213) 236-1804, copp@scag.ca.gov
RE: Monthly Report for April 2005

Information Only

Background: This report contains information about SCAG's cash flow, budget and expenditure data as of April 30, 2005.

Cash Flow: The Association has been able to achieve 252 debt free days out of 304 days of the fiscal year. Year to date borrowings declined about 82% from \$16.2 million last year to \$3.0 million this year.



Budget and Expenses: The SCAG Agency-Wide and General Fund financial reports are attached. This financial data is directly exported from the SAP system. The Agencywide report is all inclusive of the OWP, General Fund, Indirect Cost and Fringe Benefits. We have categorized the accounts in the Agency-Wide report to give you a 'Big Picture'. These categories are summarized below and detailed on the following pages.

Percent of year: 84%

Category	Budget	YTD Expend	Balance	Percent Spent
Staff	9,519,205	6,904,410	2,614,795	73%
Consultant	14,366,046	2,084,828	12,281,218	15%
Sub Regions	1,799,645	328,366	1,471,279	18%
Direct Costs	4,749,073	2,556,502	2,192,571	54%
Fringe Benefits	3,324,808	2,487,089	837,719	75%
Other	3,342,297	1,473,267	1,869,030	44%
Total	37,101,074	15,834,462	21,266,612	43%

April Highlights

- Caltrans approved Budget Amendment 3 and it has been implemented.
- Adopted and distributed the Amended SCAG Accounting and Budget Manuals.



**Budget v. Actual and Encumbrances
Through April - 84% of Year**

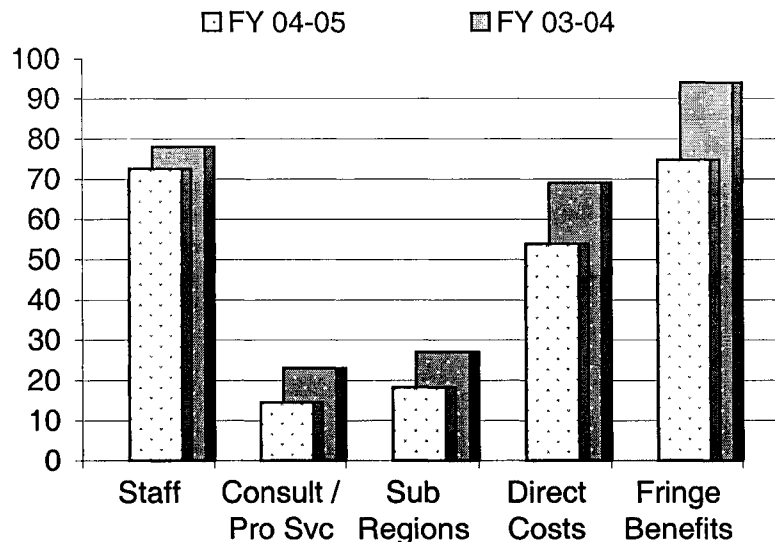
		Yr to Date Expenditures Thru April	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
	Budget							
Staff								
Salaries	9,418,205	6,715,944	2,702,261	71%	-	6,715,944	2,702,261	71%
Temporary Help	101,000	188,466	(87,466)	187%	123,009	311,474	(210,474)	308%
	9,519,205	6,904,410	2,614,795	73%	123,009	7,027,418	2,491,787	74%
Consultant / Professional Services								
SCAG Consultant	13,105,446	1,272,887	11,832,559	10%	8,532,989	9,805,876	3,299,570	75%
Legal Services	435,000	221,132	213,868	51%	223,368	444,500	(9,500)	102%
Professional Services	825,600	590,809	234,791	72%	219,032	809,842	15,758	98%
	14,366,046	2,084,828	12,281,218	15%	8,975,389	11,060,218	3,305,828	77%
Sub Regions								
Subregional Consultant	552,625	132,645	419,980	24%	316,922	449,567	103,058	81%
Subregional Staff Projects	1,247,020	195,721	1,051,299	16%	1,095,817	1,291,538	(44,518)	104%
	1,799,645	328,366	1,471,279	18%	1,412,739	1,741,105	58,540	97%
Direct Costs								
Internet Access Fees	3,000	1,349	1,651	45%	449	1,798	1,202	60%
Software Support	115,000	84,371	30,629	73%	2,163	86,534	28,466	75%
Hardware Support	35,000	23,341	11,659	67%	4,971	28,312	6,688	81%
Software Purchases	28,000	7,392	20,608	26%	9,188	16,580	11,420	59%
Office Rent - Main Office	1,400,000	930,447	469,553	66%	184,371	1,114,819	285,181	80%
Office Rent - Satellite Office	38,000	30,981	7,019	82%	4,425	35,406	2,594	93%
Equipment Leases	340,000	294,116	45,884	87%	81,303	375,419	(35,419)	110%
Equipment Repairs	25,000	12,119	12,881	48%	10,806	22,925	2,075	92%
Insurance	180,000	157,136	22,864	87%	-	157,136	22,864	87%
Payroll and Bank Process Fee	25,000	20,641	4,359	83%	-	20,641	4,359	83%
Office Supplies	101,000	81,290	19,710	80%	38,691	119,981	(18,981)	119%
Office Maintenance	-	220	(220)	0%	750	970	(970)	0%
Small Office Purchase	114,100	93,271	20,829	82%	10,460	103,731	10,369	91%
Telephone Charges	80,000	54,391	25,609	68%	8,261	62,651	17,349	78%
Postage and Delivery	80,000	50,490	29,510	63%	303	50,793	29,207	63%
SCAG Memberships	73,000	64,265	8,735	88%	244	64,509	8,491	88%
Professional Memberships	7,500	3,365	4,135	45%	309	3,674	3,826	49%
Resource Materials and Subs	79,904	70,837	9,067	89%	27,331	98,168	(18,264)	123%
Depreciation - Furniture	32,700	28,296	4,404	87%	-	28,296	4,404	87%
Depreciation - Computer	85,000	33,275	51,725	39%	-	33,275	51,725	39%
Capital Outlay	100,000	-	100,000	0%	9,799	9,799	90,201	10%
Recruitment Notices	22,000	19,262	2,738	88%	6,620	25,883	(3,883)	118%
Public Notices	27,500	6,995	20,505	25%	10,945	17,940	9,560	65%
Staff Training	50,000	23,919	26,081	48%	20,326	44,245	5,755	88%
RC & Committee Meetings	30,000	12,982	17,018	43%	12,728	25,710	4,290	86%
RC Retreat	15,000	-	15,000	0%	15,000	15,000	0	100%
RC General Assembly	0	1,000	(1,000)	0%	34,801	35,801	(35,801)	0%
Other Meeting Expense	135,200	34,379	100,821	25%	38,268	72,647	62,553	54%
Miscellaneous	249,392	40,632	208,760	16%	3,770	44,403	204,989	18%
RC Meeting Stipends	130,000	70,100	59,900	54%	-	70,100	59,900	54%
Letter of Credit Interest	40,000	9,788	30,212	24%	-	9,788	30,212	24%
Caltrans Rapid Pay Fees	2,000	825	1,175	41%	-	825	1,175	41%
Cash Contributions to Projects	654,000	92,846	561,154	14%	-	92,846	561,154	14%
Printing	149,227	43,938	105,289	29%	7,621	51,558	97,669	35%
Travel	216,400	95,865	120,535	44%	350	96,215	120,185	44%
Travel - Event Registration	28,800	31,024	(2,224)	108%	2,515	33,539	(4,739)	116%
AMPO Board Expense	0	-	0	0%	-	-	0	0%
RC Special Projects	20,000	12,504	7,496	63%	8,500	21,004	(1,004)	105%
RC Sponsorships	37,350	18,850	18,500	50%	10,000	28,850	8,500	77%
	4,749,073	2,556,502	2,192,571	54%	565,268	3,121,771	1,627,302	66%

**Budget v. Actual and Encumbrances
Through April - 84% of Year**

	Budget	Yr to Date Expenditures Thru April	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
Fringe Benefits								
Vacation Accrual Reconciliatio	-	(44,975)	44,975	0%	-	(44,975)	44,975	0%
Severance Pay	-	20,778	(20,778)	0%	-	20,778	(20,778)	0%
Sick Leave Payback	-	(4,580)	4,580	0%	-	(4,580)	4,580	0%
Compensation Awards	-	43,794	(43,794)	0%	-	43,794	(43,794)	0%
Retirement - PERS	1,376,879	1,040,312	336,567	76%	-	1,040,312	336,567	76%
Retirement - PARS	55,800	57,101	(1,301)	102%	-	57,101	(1,301)	102%
Health Insurance	773,000	562,487	210,513	73%	-	562,487	210,513	73%
Dental Insurance	78,895	72,882	6,013	92%	-	72,882	6,013	92%
Vision Insurance	30,000	20,770	9,230	69%	-	20,770	9,230	69%
Life Insurance	110,000	77,474	32,526	70%	-	77,474	32,526	70%
Medical & Dental Cash Rebate	316,000	211,334	104,666	67%	-	211,334	104,666	67%
Medicare Tax	135,137	90,719	44,418	67%	-	90,719	44,418	67%
Tuition Reimbursements	15,000	2,106	12,894	14%	-	2,106	12,894	14%
Bus Passes	15,000	8,558	6,442	57%	-	8,558	6,442	57%
Carpool Reimbursements	5,000	2,940	2,060	59%	-	2,940	2,060	59%
Bus Passes - Taxable	75,000	48,235	26,765	64%	-	48,235	26,765	64%
Workers Comp Insurance (1)	230,097	233,900	(3,803)	102%	-	233,900	(3,803)	102%
Unemployment Insurance	40,000	3,569	36,431	9%	-	3,569	36,431	9%
Deferred Comp Match	65,000	37,000	28,000	57%	-	37,000	28,000	57%
Benefit Administration Fees	4,000	2,685	1,315	67%	-	2,685	1,315	67%
	3,324,808	2,487,089	837,719	75%	-	2,487,089	837,719	75%
Other								
Soft Match Contributions	3,179,080	1,473,267	1,705,813	46%	1,653,828	3,127,096	51,985	98%
Reconcile to Burden	163,217	0	163,217	0%	-	0	163,217	0%
	3,342,297	1,473,267	1,869,030	44%	1,653,828	3,127,096	215,202	94%
Grand totals:	37,101,074	15,834,462	21,266,612	43%	12,730,233	28,564,697	8,536,378	77%

(1) Note: Workers Comp, in Fringe budget, paid in full, in July

% of Budget Spent @ 84% of year



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Budget v. Actual and Encumbrances
General Fund Only
Through April - 84% of Year

	Budget	Yr to Date Expenditures Thru April	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
Staff								
Salaries	9,152	4,040	5,112	44%	-	4,040	5,112	44%
Fringe Burden	5,050	2,494	2,556	49%	-	2,494	2,556	49%
Indirect Burden	15,797	7,267	8,530	46%	-	7,267	8,530	46%
	29,999	13,801	16,198	46%	-	13,801	16,198	46%
Consultant / Professional Services								
SCAG Consultant	-	-	-	0%	56,084	56,084	(56,084)	0%
Legal Services	200,000	50,963	149,037	25%	169,037	220,000	(20,000)	110%
Professional Services	290,800	220,325	70,475	76%	63,809	284,134	6,666	98%
	490,800	271,288	219,512	55%	288,930	560,218	(69,418)	114%
Direct Costs								
Office Supplies	1,000	746	254	75%	-	746	254	75%
SCAG Memberships	12,500	12,313	187	99%	-	12,313	187	99%
Capital Outlay	100,000	-	100,000	0%	-	-	100,000	0%
RC & Committee Meetings	30,000	12,489	17,511	42%	8,121	20,610	9,390	69%
RC Retreat	15,000	-	15,000	0%	15,000	15,000	-	100%
RC General Assembly	-	-	-	0%	-	-	-	0%
Other Meeting Expense	-	-	-	0%	-	-	-	0%
Miscellaneous	1,000	762	238	76%	-	762	238	76%
RC Meeting Stipends	130,000	70,100	59,900	54%	-	70,100	59,900	54%
Letter of Credit Interest	40,000	9,788	30,212	24%	-	9,788	30,212	24%
Caltrans Rapid Pay Fees	2,000	825	1,175	41%	-	825	1,175	41%
Cash Contributions to Projects	654,000	92,846	561,154	14%	-	92,846	561,154	14%
Travel	37,000	12,631	24,369	34%	-	12,631	24,369	34%
Travel - Event Registration	13,000	3,798	9,202	29%	-	3,798	9,202	29%
AMPO Board Expense	-	-	-	0%	-	-	-	0%
RC Special Projects	20,000	12,504	7,496	63%	8,500	21,004	(1,004)	105%
RC Sponsorships	37,350	18,850	18,500	50%	10,000	28,850	8,500	77%
	1,092,850	247,652	845,198	23%	41,621	289,273	803,577	26%
Grand totals:	1,613,649	532,741	1,080,908	33%	330,551	863,292	750,357	53%